

Governmentwide Accounting and Modernization

ACCOUNT STATEMENT

FMS Conference August 13-14, 2003



Agenda

Introduction/GWA Project

Account Statement Overview

Account Statement Walkthrough

Questions/Comments



Governmentwide Accounting

The Governmentwide Accounting Modernization (GWA Project) is the redesign of the Central Accounting System (STAR)

- Accounting and financial reporting functions, processes and data that relate to Fund Balance With Treasury
- Accounting for the Government's cash and monetary assets
- The Monthly Treasury Statement (MTS) and the United States Government Annual Report and Appendix



GWA Objectives

- Provide FPAs with a central Internet access point to submit and retrieve accounting information
- Automate manual processing by agencies
- Capture TAS at the point of transaction initiation, streamlining the agency reporting processes by eliminating monthly Statement of Transactions and Statement of Differences
- Provide FPAs a near real-time access to manage balances via the Account Statement
- Improve the reliability and timeliness of Reports



What is the Account Statement

- Online, daily refreshed, query based component for retrieving information
- Will replace the Monthly Undisbursed Ledgers and Trial Balance reports
 - Treasury Financial Statements(TFS) 6653, 6654, 6655
- Designed to assist FPAs with their reconciliation processes.
- Other Improvements:
 - Information will be accessed at the Department Level
 - Provide both an "Accounting View" and a "Published View"



- Version 1 Provides online access to the agencies' Balance based on current reporting to STAR
- Version 2 Provides near real-time access to balance transactions



Account Statement Module

- Based on User Design Sessions
- User-Friendly
- Cursor/Mouse Prompt Driven
- Simple access to retrieving data/reports
- Clear display of balance impact
- Accounting and Published views for all accounts



- The first iteration of the Account Statement is limited to:
 - Today's accounting and reporting processes and;
 - Data that is available in our current accounting system
- Future iterations will reflect reporting changes and new functionality



- Availability to agencies
 - Phase in agencies beginningOctober 1
 - Registration and AccessProcedures coming to our website in September



- Application Data Access
 - Department Level Access for October 2003
 - Account Level Access in development
 - Full Production Fall 2004



- GWA Registration
 - On-line registration form available September 2003
 - Approval through FMS
 - Full automated, self-serviced workflow process for registration and access control in development
 - Full Production Fall 2004
 - Re-train on new security for Agency Administrators
 - Self-serviced process for User ID and Password control, Application Role management, and Data Access permissions



CONTACTS:

Account Statement Team

- ■Keith Jarboe, Team Lead 202-874-7818
- •Kathy Ballard, 202-874-6443
- Normika Brown, 202-874-5313

WEB PAGE ADDRESS: https://www.gwa.gov

Today's Account Information Undisbursed Ledger – FMS6653

| Account Symbol | | | | | | | | | |
|-----------------|-------------------|---------|------|-----------------|----------|----------|--------------|----------|--|
| Dept TR FY Main | Sub Reportin | g Cycle | | Fisc | al Year | 1 | Distribution | Code | |
| 12 X 4230 | Jul 20 | 002 | | | 2002 | | 00 | | |
| | | | | | | | | | |
| | A | Trans | Sub | Sub | | Ref | Acctg | Rpt | |
| | Amount | Code | Acct | Class | ALC | Num | Date | Date | |
| Opening Bal | 1,363,862,225.00 | | | | | | | | |
| Net Disb | 49,000.00 | 61 | | | 12200408 | | 07/2002 | 07/2002 | |
| Net Disb | 154,514,509.20 | 61 | | _ | 20010004 | | 07/2002 | 07/2002 | |
| Nonexp Trans | -111,915,518.57 | 61 | | ₽ ₈₂ | | NE094880 | 07/2002 | 07/2002 | |
| Nonexp Trans | -1,583,531.42 | 61 | | 82 | | NE094883 | 07/2002 | 07/2002 | |
| Nonexp Trans | -4,071.62 | 61 | | 82 | | NE095174 | 07/2002 | 07/2002 | |
| Net Disb | -393,663,357.71 | 71 | | | 12200408 | | 07/2002 | 07/2002 | |
| Net Disb | -64,668.92 | 71 | | | 12200408 | | 07/2002 | 07/2002 | |
| Nonexp Trans | 4,089.65 | 71 | | 92 | | NE094878 | 07/2002 | 07/2002 | |
| | | | | | | | | | |
| Subtotals | | | | | | | | | |
| Bal Fwd Curr Yr | 426,104,381.97 | | | | | | | | |
| Curr Yr Approp | -3,616,000.00 | | | | | | | | |
| Nonexp Trans | -515,709,455.07 | | | | | | | | |
| Net Disb | -1,582,748,783.57 | | | | | | | | |
| Closing Bal | 1,489,527,710.47 | | | | | | | Item 288 | |



ACCOUNT STATEMENT MODULE

- Getting Started
- Access
- Logging on
- Navigation
- Retrieving Data



LOG OFF

-- Go To --

▼ Go

Welcome Keith Jarboe

08/05/2003 09:11:53 AM EDT

Home ▼ Reports >

home 🏠

🚱 My GWA:

Notices

You have no notices.

<u>Profile</u>

⊗ Settings

N System Alerts

No current alerts.

About GWA

My GWA: Notices

You have no notices.

B



LOG OFF

|-- Go To --

Go

Welcome Keith Jarboe

08/05/2003 09:17:37 AM EDT

Home ▶ Reports ▼

Account Statement > Apportionment >

Home > Reports

Reports

Account Statement

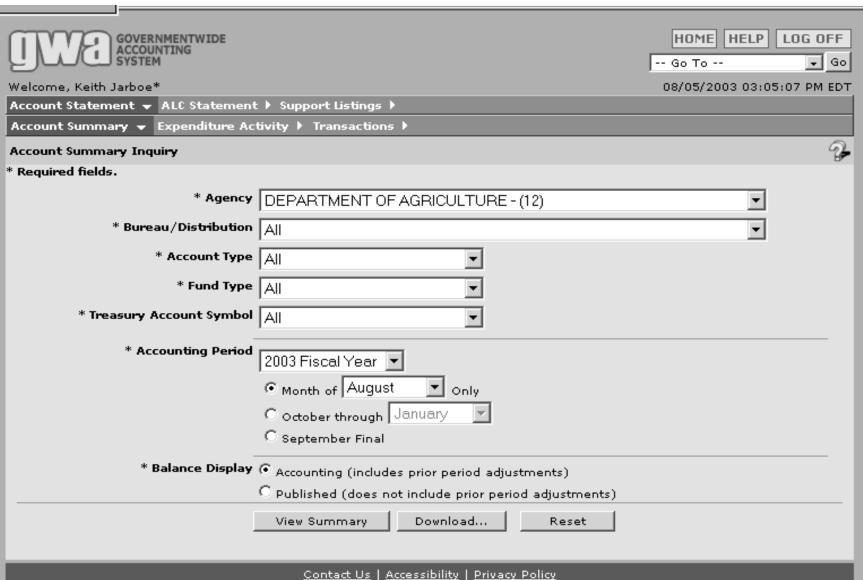
- Account Statement
- ALC Statement
- Support Listings

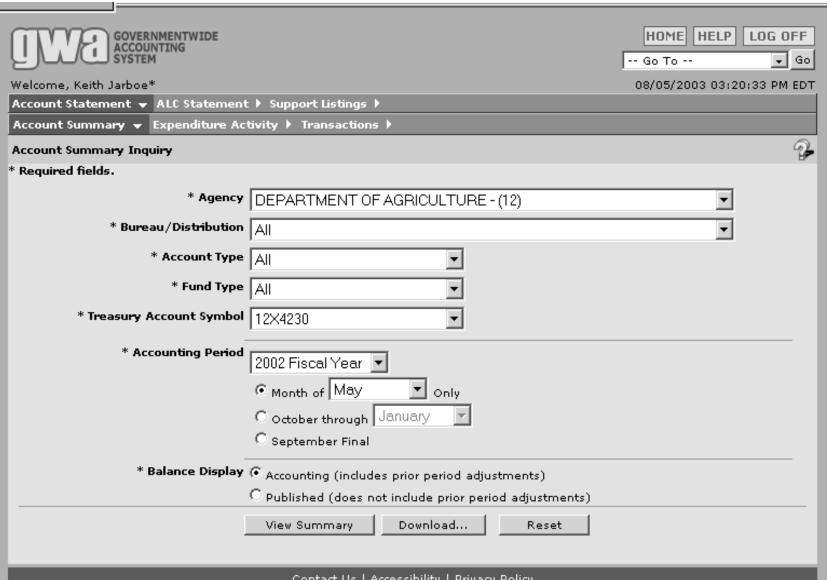
Apportionment Reports

- Apportioned Amounts Approved by OMB
- List of Apportionments Approved by OMB
- SF 132 vs. SF 133 Comparison Report

Accessibility | Contacts | Privacy Policy



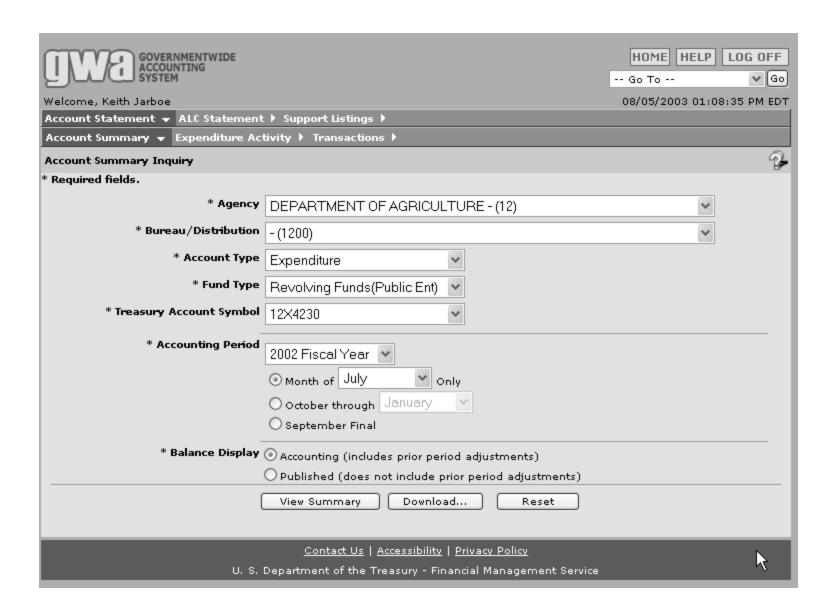




Contact Us | Accessibility | Privacy Policy

Future Account Statement:









-- Go To --

∨ Go

Welcome, Keith Jarboe

08/05/2003 01:11:20 PM EDT

Account Statement - ALC Statement - Support Listings -

Account Summary ▶ Expenditure Activity ▼ Transactions ▶

Expenditure Activity

Get Acrobat Reader Download ... Print in PDF Meter

▲ Account Summary

Search Criteria

DEPARTMENT OF AGRICULTURE - (12) Agency:

Bureau/Dist. Code: - (1200)

TAS: 12X4230 Fund Type: Revolving Funds (Public Ent)

2002 Fiscal Year, Month of July Balance Display: Accounting Period: Accounting

1-1 of 1 Records

■ Previous 20 Next 20 ▶ Page ■ 1 ▶

| View Trans. | Treasury Account Symbol | Beginning Balance | Authority (±) | <u>Transfers</u> (+) | Gross Disbursements (-) | Offsetting Collections (+) | Ending Balance | Activity for Period |
|----------------|-------------------------------|----------------------|------------------|-------------------------|-------------------------------|----------------------------------|-------------------|---------------------------|
| | 12X4230 | 1,363,862,225.00 | 0.00 | -113,499,031.96 | 154,563,509.20 | 393,728,026.63 | 1,489,527,710.47 | ✓ |
| | Total | 1,363,862,225.00 | 0.00 | -113,499,031.96 | 154,563,509.20 | 393,728,026.63 | 1,489,527,710.47 | |

1-1 of 1 Records

■ Previous 20 Next 20
■ Page ■ 1 ■

Contact Us | Accessibility | Privacy Policy



-- Go To --

₩ Go

Welcome, Keith Jarboe

08/05/2003 01:11:59 PM EDT

Account Statement ▼ ALC Statement ▶ Support Listings ▶

Account Summary > Expenditure Activity > Transactions >

Transactions

Download ... Print in PDF Mebe



▲ Expenditure Activity

Search Criteria

Agency: **DEPARTMENT OF AGRICULTURE - (12)**

Bureau/Dist. Code: - (1200)

Account Type: Expenditure

TAS: 12X4230

Accounting Period: 2002 Fiscal Year, Month of July Fund Type

Revolving Funds (Public Ent)

Balance Display: Accounting

Activity Type:

All

Account: 12X4230

■ Previous Account Next Account ▶ Account ■ 1 ▶

1-8 of 8 Records

■ Previous 20 Next 20 ▶ Page ■ 1 ▶

| View Detail | Activity Type | Sub Acct. | Sub Class | <u>Acctg.</u> <u>Period</u> ▼ | Posting <u>Date</u> | <u>Increase to</u> <u>Balance</u> | <u>Decrease to</u> <u>Balance</u> | ALC |
|----------------|---|--------------|--------------|----------------------------------|------------------------|--------------------------------------|--------------------------------------|----------|
| D | BORROWING FROM THE FEDERAL FINANCING BANK | 000 | 92 | 07/2002 | 07/18/2002 | 4,089.65 | | |
| <u> </u> | REPAYMENT OF BORROWING FROM THE FEDERAL FINAN | 000 | 82 | 07/2002 | 07/18/2002 | | 111,915,518.57 | |
| | REPAYMENT OF BORROWING FROM THE FEDERAL FINAN | 000 | 82 | 07/2002 | 07/18/2002 | | 1,583,531.42 | |
| D | Gross Disbursement for Budget Clearing Accoun | 000 | | 07/2002 | 08/02/2002 | | 154,514,509.20 | 20010004 |
| <u> </u> | REPAYMENT OF BORROWING FROM THE FEDERAL FINAN | HE 000 82 | | 07/2002 | 08/02/2002 | | 4,071.62 | |
| D | Gross Disbursement for Budget Clearing Accoun | 000 | | 07/2002 | 08/07/2002 | | 49,000.00 | 12200408 |
| D | OFFSETTING COLLECTION | 000 | | 07/2002 | 08/07/2002 | 393,663,357.71 | | 12200408 |
| <u> </u> | OFFSETTING COLLECTION | 000 | | 07/2002 | 08/13/2002 | 64,668.92 | | 12200408 |
| | | | | 393,732,116.28 | 268,066,630.81 | | | |

Account: 12X4230

■ Previous Account Next Account ▶ Account ■ 1 >

1-8 of 8 Records

■ Previous 20 Next 20 ▶ Page ■ 1 ▶



-- Go To --



Welcome, Keith Jarboe

08/05/2003 01:15:25 PM EDT

Account Statement ▼ ALC Statement ➤ Support Listings ➤

Account Summary ▶ Expenditure Activity ▶ Transactions ▼

Transactions



▲ Transactions

Account Details

Treasury Account

Symbol:

(82)12X4230

Treasury Account Title:

RURAL ELECTRIFICATION AND TELEPHONE REVOLVING FUND, LIQUIDATING ACCOUNT, RURAL UTILITIES

SERVICE

Distribution Code:

1200--

Date Established:

10/01/1987

Date Suspended:

Transaction Details

Activity Type:

REPAYMENT OF BORROWING FROM THE FEDERAL FINAN

Sub-Class:

82

Sub-Account:

000

Transaction Code:

61

Expenditure Category:

Transfer

Accounting Period:

07/2002

Posting Date:

07/18/2002

Regular/Supplemental:

Increase to Balance:

Decrease to Balance:

111,915,518.57

Reporting ALC:

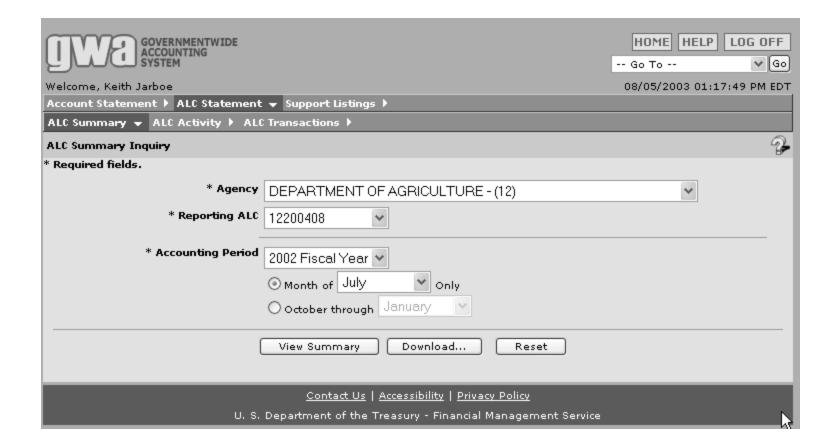
ALC:

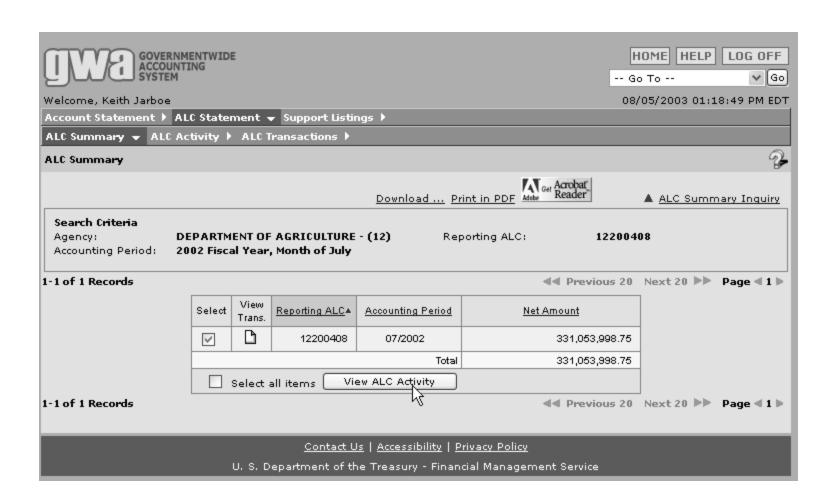
Reference Number:

NE094880



ALC View of the Data:







-- Go To --

₩ Go

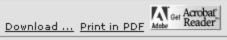
Welcome, Keith Jarboe

08/05/2003 01:21:34 PM EDT

Account Statement ▶ ALC Statement ▼ Support Listings ▶

ALC Summary ▶ ALC Activity ▼ ALC Transactions ▶

ALC Activity



▲ ALC Summary

Search Criteria

DEPARTMENT OF AGRICULTURE - (12) Agency: 2002 Fiscal Year, Month of July

Reporting ALC:

12200408

101-119 of 119 Records

Accounting Period:

◄ Previous 20 Next 20 ▶ Page ◀ 6 ▶

| View Trans. | Reporting ALC▲ | Accounting Period | Treasury Account Symbol | Net Amount |
|----------------|----------------|----------------------|-------------------------|----------------|
| | 12200408 | 07/2002 | 12X4210 | -1,001,306.87 |
| | 12200408 | 07/2002 | 12X4211 | 36,361.90 |
| | 12200408 | 07/2002 | 12X4212 | -20,775,650.49 |
| | 12200408 | 07/2002 | 12X4213 | -7,053,218.69 |
| | 12200408 | 07/2002 | 12X4215 | 16,508,572.02 |
| | 12200408 | 07/2002 | 12X4216 | -3,056,676.52 |
| | 12200408 | 07/2002 | 12X4218 | -1,500.00 |
| | 12200408 | 07/2002 | 12X4219 | -1,223,060.69 |
| | 12200408 | 07/2002 | 12X4223 | 771,050.03 |
| | 12200408 | 07/2002 | 12X4225 | -10,039,636.25 |
| | 12200408 | 07/2002 | 12X4226 | -31,490,782.40 |
| | 12200408 | 07/2002 | 12X4227 | -9,035,473.05 |
| | 12200408 | 07/2002 | 12X4228 | -646.68 |
| G m | 12200408 | 07/2002 | 12X4230 | 393,679,026.63 |
| | 12200408 | 07/2002 | 12X4231 | 7,320,292.83 |
| | | | | |



-- Go To --

Welcome, Keith Jarboe

08/05/2003 01:23:18 PM EDT

Account Statement ▶ ALC Statement ▼ Support Listings ▶

ALC Summary ▶ ALC Activity ▶ ALC Transactions ▼

ALC Transactions

Download ... Print in PDF Make Reader

▲ ALC Activity

Reporting ALC: 12200408

2002 Fiscal Year, Month of July

Treasury Account Symbol:

12X4230

1-3 of 3 Records

Accounting Period:

■ Previous 20 Next 20 ▶ Page ■ 1 ▶

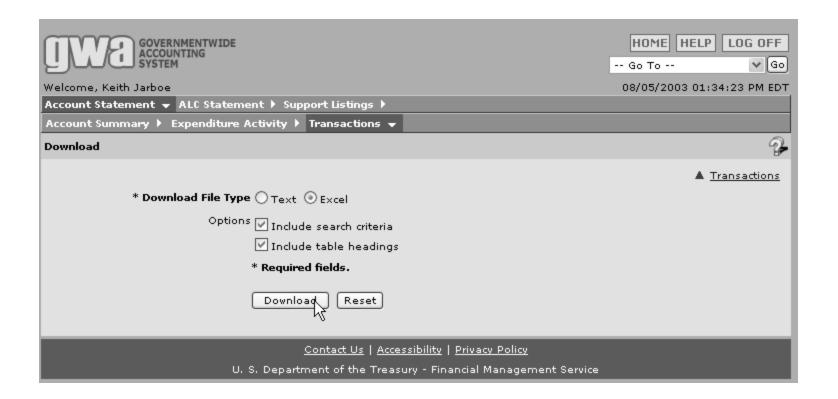
| Activity Type | <u>Acctg.</u> <u>Period</u> ▼ | Posting <u>Date</u> | Reg./ Supp. | <u>Treasury</u> <u>Account Symbol</u> | ALC | Increase to Balance | Decrease to Balance |
|---|----------------------------------|------------------------|----------------|--|----------|---------------------|---------------------|
| Gross Disbursement for Budget Clearing Accoun | 07/2002 | 08/07/2002 | | 12X4230 | 12200408 | | 49,000.00 |
| OFFSETTING COLLECTION | 07/2002 | 08/07/2002 | | 12X4230 | 12200408 | 393,663,357.71 | |
| OFFSETTING COLLECTION | 07/2002 | 08/13/2002 | | 12X4230 | 12200408 | 64,668.92 | |
| | 393,728,026.63 | 49,000.00 | | | | | |

1-3 of 3 Records

■ Previous 20 Next 20 ▶ Page ■ 1 ▶

Contact Us | Accessibility | Privacy Policy





-- Go To --



Welcome, Keith Jarboe

08/05/2003 01:24:06 PM EDT

Account Statement > ALC Statement > Support Listings -

Support Listings



GOALS II Information Access System (IAS) dramatically improves your view of authorized funding levels and budget execution results. It is your single point of access for monitoring and reconciling all your payment, deposit, and intra-governmental activity, from agency to fund account level. It is also your conduit to submit FACTS I MAF, ATB, and NOTES data to FMS. The Government On-Line Accounting Link Information Access System II (GOALS II/IAS) consists of the following applications. These applications are accessed via the Internet.

- FACTS I
- RFC Agency Link
- Statement of Differences
- Undisbursed and Receipt Reports
- Warrants

The Intra-Governmental Payment and Collection (IPAC) System is one of the major components of the Government On-Line Accounting Link System II (GOALS II), The IPAC application's primary purpose is to provide a standardized interagency fund transfer mechanism for Federal Program Agencies (FPAs). IPAC facilitates the intra-governmental transfer of funds, with descriptive data from one FPA to another. The IPAC System contains multiple components:

- The IPAC application
- The Retirement and Insurance Transfer System (RITS)
- Treasury Receivable Accounting and Collection System (TRACS) interface
- Enrollment





-- Go To --

♥ Go

Welcome, Keith Jarboe

08/05/2003 02:46:20 PM EDT

Account Statement ▼ ALC Statement ➤ Support Listings ➤

Account Summary ▶ Expenditure Activity ▼ Transactions ▶

Expenditure Activity

Download ... Print in PDF Meter Reader

▲ Account Summary

Search Criteria

DEPARTMENT OF AGRICULTURE - (12) Agency:

Bureau/Dist. Code:

TAS: 12X4230 Fund Type: All

2002 Fiscal Year, September Final Balance Display: **Published** Accounting Period:

1-1 of 1 Records

■ Previous 20 Next 20 ▶ Page ■ 1 ▶

| | View Trans. | <u>Treasury</u> <u>Account</u> <u>Symbol</u> ≜ | Beginning Balance | Authority (+) | <u>Transfers</u> (+) | Gross Disbursements (-) | Offsetting Collections (+) | Ending Balance | Activity for Period | |
|---|----------------|--|----------------------|------------------|-------------------------|-------------------------------|----------------------------------|-------------------|---------------------------|---|
| | (Jyn) | 12X4230 | 409,517,450.16 | -737,807,053.23 | -111,201,000.97 | 320,439,401.83 | 300,303,797.88 | -459,626,207.99 | ✓ | |
| Ш | | Total | 409,517,450.16 | -737,807,053.23 | -111,201,000.97 | 320,439,401.83 | 300,303,797.88 | -459,626,207.99 | | ı |

1-1 of 1 Records

■ Previous 20 Next 20 ▶ Page ■ 1 ▶

Contact Us | Accessibility | Privacy Policy



HOME HELP

LOG OFF

-- Go To --

Go

Welcome, Keith Jarboe

08/05/2003 02:47:02 PM EDT

Account Statement - ALC Statement - Support Listings -

Account Summary > Expenditure Activity > Transactions >

Transactions



Download ... Print in PDF Methor Reader



All

▲ Expenditure Activity

Search Criteria

Agency: **DEPARTMENT OF AGRICULTURE - (12)**

Bureau/Dist. Code: All

All Account Type:

12X4230 TAS:

Accounting Period:

2002 Fiscal Year, September Final

Fund Type

Balance Display:

Published

All Activity Type:

Account: 12X4230

1-9 of 9 Records

■ Previous Account Next Account ▶ Account ■ 1 ▶

■ Previous 20 Next 20 ▶ Page ■ 1 ▶

| View Detail | Activity Type | Sub Acct. | Sub Class | <u>Acctg.</u> <u>Period</u> ▼ | Posting <u>Date</u> | <u>Increase to</u> <u>Balance</u> | <u>Decrease to</u> <u>Balance</u> | ALC |
|----------------|--|--------------|--------------|----------------------------------|------------------------|--------------------------------------|--------------------------------------|----------|
| D D | Repayment Of Borrowing From The Federal Financing Bank | 000 | 82 | 09/2002 | 09/30/2002 | | 110,372,296.30 | |
| ם | Repayment Of Borrowing From The Federal Financing Bank | 000 | 82 | 09/2002 | 09/30/2002 | | 828,704.67 | |
| <u>D</u> | Gross Disbursement | 000 | | 09/2002 | 10/02/2002 | | 312,694,919.44 | 20010004 |
| В | Balance Transfer | | | 09/2002 | 10/08/2002 | 22,643,274.00 | | |
| В | Capital Transfer To Miscellaneous Receipts | | | 09/2002 | 10/08/2002 | | 22,643,274.00 | |
| D | Gross Disbursement | 000 | | 09/2002 | 10/08/2002 | | 7,744,482.39 | 12200408 |
| В | Offsetting Collection | 000 | | 09/2002 | 10/08/2002 | 278,561,970.70 | | 12200408 |
| B | Offsetting Collection | 000 | | 09/2002 | 10/10/2002 | 21,741,827.18 | | 12200408 |
| IA. | Appropriation | | | 09/2002 | 11/14/2002 | | 737,807,053.23 | |
| 1/2 | | | | 322,947,071.88 | 1,192,090,730.03 | | | |

Account: 12X4230

1-9 of 9 Records

■ Previous Account Next Account ▶ Account ■ 1 ▶

■ Previous 20 Next 20 ▶ Page ■ 1 ▶



HOME HELP LOG OFF

-- Go To --
▼ Go

Welcome, Keith Jarboe

08/05/2003 03:08:22 PM EDT

Account Statement ▼ ALC Statement ➤ Support Listings ➤

Account Summary > Expenditure Activity > Transactions -

Transactions

4

▲ Transactions

Account Details

Treasury Account Symbol:

12X4230

Treasury Account Title:

RURAL ELECTRIFICATION AND TELEPHONE REVOLVING FUND, LIQUIDATING ACCOUNT, RURAL UTILITIES

SERVICE

Distribution Code:

1200--

Date Established:

10/01/1987

Date Suspended:

Transaction Details

Activity Type: Appropriation

Sub-Class: Sub-Account:

Transaction Code: 10

Expenditure Category: Authority
Accounting Period: 09/2002
Posting Date: 11/14/2002

Regular/Supplemental:

Increase to Balance:

Decrease to Balance: 737,807,053.23

Reporting ALC:

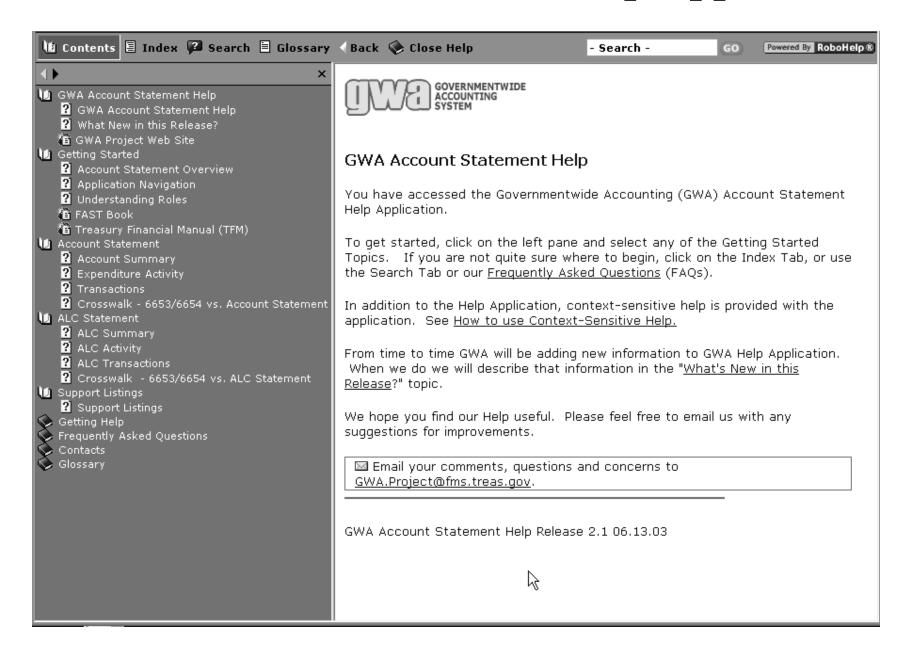
ALC:

Reference Number: YE067720

Contact Us | Accessibility | Privacy Policy



Account Statement Help Application





CONTACTS:

Account Statement Team

- ■Keith Jarboe, Team Lead 202-874-7818
- •Kathy Ballard, 202-874-6443
- Normika Brown, 202-874-5313

WEB PAGE ADDRESS: https://www.gwa.gov